

BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana

Annual Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 2014
With Supplemental Information Schedules

BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana

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BIENVILLE PARISH CLERK OF COURT
 Arcadia, Louisiana
 Contents, June 30, 2014

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Independent Auditor's Report

BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities and major fund of the Bienville Parish Clerk of Court, a component unit of the Bienville Parish Police Jury, as of June 30, 2014, and for the year then ended, and the related notes to the financial statements, which collectively comprise the Clerk's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Bienville Parish Clerk of Court's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Bienville Parish Clerk of Court's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

BIENVILLE PARISH CLERK OF COURT

Arcadia, Louisiana

Independent Auditor's Report.

June 30, 2014

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position and major fund of the Bienville Parish Clerk of Court as of June 30, 2014, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 7 through 10, the budgetary comparison information on pages 31 through 32, and the schedule of funding progress for the retiree healthcare plan on page 33 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with managements's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Bienville Parish Clerk of Court's office basic financial statements. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the financial statements.

The supplemental information schedules listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

BIENVILLE PARISH CLERK OF COURT

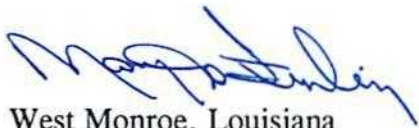
Arcadia, Louisiana

Independent Auditor's Report,

June 30, 2014

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued a report dated December 29, 2014, on my consideration of the Bienville Parish Clerk of Court's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Bienville Parish Clerk of Court's internal control over financial reporting and compliance.



West Monroe, Louisiana

December 29, 2014

REQUIRED SUPPLEMENTARY INFORMATION
PART I

BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana

Management's Discussion and Analysis
June 30, 2014

As management of the Bienville Parish Clerk of Court, I offer readers of the Bienville Parish Clerk of Court's financial statements this narrative overview and analysis of the financial activities of the Bienville Parish Clerk of Court for the fiscal year ended June 30, 2014. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the Clerk's basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Government-wide Financial Statements) provide information about the financial activities as a whole and illustrate a longer-term view of the Clerk of Court's finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund (Fund Financial Statements) tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves.

Our auditor has provided assurance in her independent auditor's report that the Basic Financial Statements are fairly stated. The auditor, regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Bienville Parish Clerk of Court's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Bienville Parish Clerk of Court's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in Net Position may serve as a useful indicator of whether the financial position of the Bienville Parish Clerk of Court is improving or deteriorating.

The *statement of activities* presents information showing how the government's Net Position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned, but unused, sick leave).

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Bienville Parish Clerk of Court, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Bienville Parish Clerk of Court can be divided into two categories: governmental funds and fiduciary (agency) funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Bienville Parish Clerk of Court adopts an annual appropriated budget for the general fund and the special revenue funds. A budgetary comparison statement is provided for the major fund to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary (agency) funds are used to account for resources held for the benefit of parties outside the government. Since these resources are not available to support the Bienville Parish Clerk of Court's programs, Fiduciary (agency) funds are not reflected in the government-wide financial statement.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Bienville Parish Clerk of Court's performance.

The combining schedule for nonmajor governmental funds is presented immediately following the required supplementary information.

Government-wide Financial Analysis

As noted earlier, Net Position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the Bienville Parish Clerk of Court exceeded liabilities by \$86,417. Approximately 30% of the Bienville Parish Clerk of Court's Net Position reflects its investment in capital assets (e.g., equipment), less any related debt used to acquire those assets that is still outstanding. These assets are not available for future spending.

An additional portion of the Bienville Parish Clerk of Court's Net Position represents resources that are subject to external restrictions (e.g., debt service). The balance in unrestricted Net Position is affected by two factors: 1) resources expended, over time, by the Bienville Parish Clerk of Court to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation on assets being included in the statement of Net Position.

STATEMENT OF NET POSITION
Governmental Funds

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash and cash equivalents	\$200,730	\$386,981
Investments	1,504	1,502
Receivables	26,007	30,166
Capital assets (net of accumulated depreciation)	<u>25,890</u>	<u>26,006</u>
TOTAL ASSETS	<u><u>\$254,131</u></u>	<u><u>\$444,655</u></u>
LIABILITIES		
Accounts payable	\$2,838	\$2,247
Due to Clerk		2,072
Payroll deducts payable	11	18
Net OPEB Obligation	164,865	129,259
NET POSITION		
Invested in capital assets, net of related debt	25,890	26,006
Unrestricted	<u>60,527</u>	<u>285,053</u>
TOTAL NET POSITION	<u><u>\$86,417</u></u>	<u><u>\$311,059</u></u>

STATEMENT OF ACTIVITIES

	<u>2014</u>	<u>2013</u>
Judicial:		
Personal services	\$739,740	\$687,429
Operating services	63,500	84,408
Materials and supplies	25,501	17,994
Travel	280	937
Intergovernmental	9,653	15,742
Depreciation expense	<u>12,035</u>	<u>12,148</u>
Total Program Expenses	<u>850,709</u>	<u>818,658</u>
Program revenues:		
License and permits	1,301	1,275
Clerk's supplemental compensation	21,000	21,000
Court cost, fees, and charges	308,748	389,660
Fees for recording legal documents	194,657	203,407
Fees for certified copies of documents	<u>99,312</u>	<u>99,549</u>
Total program revenues	<u>625,018</u>	<u>714,891</u>
Net Program Expenses	<u>(225,691)</u>	<u>(103,767)</u>
General revenues - Interest earned	1,049	4,760
Special item - loss on disposal of assets		<u>(82)</u>
Change in Net Position	<u>(224,642)</u>	<u>(99,089)</u>
Net Position - Beginning of year	<u>311,059</u>	<u>410,148</u>
Net Position - End of year	<u><u>\$86,417</u></u>	<u><u>\$311,059</u></u>

Financial Analysis of the Government's Funds

As noted earlier, the Bienville Parish Clerk of Court uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide

information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2014, combined governmental fund balances of \$225,392 showed a decrease of \$188,920 over June 30, 2013. The General Fund's portion of the unreserved, undesignated fund balance of \$141,764 shows a decrease (of approximately \$201,328) from the prior year amount.

General Fund Budgetary Highlights

Differences between revenues of the original budget and the final budget were due to a decrease in licenses and permits, court costs, fees, and charges, fees for recording, fees for certified copies, miscellaneous fees, and interest earnings. Differences between expenditures of the original budget and the final budget were due primarily to increases in personal services, operating services, materials and supplies, and capital outlay and a decreases in intergovernmental.

Capital Asset and Debt Administration

Capital assets. The Bienville Parish Clerk of Court's investment in capital assets for its governmental activities as of June 30, 2014, amounts to \$25,890 (net of accumulated depreciation). This investment includes furniture and equipment. The increase in capital assets for the year was \$11,919 and there was a decrease of \$3,023.

Long-term debt. The Bienville Parish Clerk of Court contributes to a single-employer defined benefit healthcare plan ("the Retiree Health Plan"). The plan provides lifetime healthcare insurance for eligible retirees through the clerk's group health insurance plan. Net OPEB obligation associated with the Retiree Health Plan at June 30, 2014 is \$164,865.

Requests for Information

This financial report is designed to provide a general overview of the Bienville Parish Clerk of Court's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Bienville Parish Clerk of Court, 100 Courthouse Drive, Room 100, Arcadia, LA 71001.

December 29, 2014

BASIC FINANCIAL STATEMENTS

Statement A**BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana****STATEMENT OF NET POSITION
June 30, 2014****ASSETS**

Cash and cash equivalents	\$200,730
Investments	1,504
Receivables	26,007
Capital assets (net of accumulated depreciation)	<u>25,890</u>
TOTAL ASSETS	<u><u>\$254,131</u></u>

LIABILITIES

Accounts payable	\$2,838
Payroll deducts payable	11
Net OPEB obligation	<u>164,865</u>
TOTAL LIABILITIES	<u>167,714</u>

NET POSITION

Invested in capital assets, net of related debt	25,890
Unrestricted	<u>60,527</u>
TOTAL NET POSITION	<u><u>\$86,417</u></u>

The accompanying notes are an integral part of this statement.

Statement BBIENVILLE PARISH CLERK OF COURT
Arcadia, LouisianaSTATEMENT OF ACTIVITIES
June 30, 2014

Judicial:	
Personal services	\$739,740
Operating services	63,500
Materials and supplies	25,501
Travel	280
Intergovernmental	9,653
Depreciation expense	12,035
Total Program Expenses	<u>850,709</u>
Program revenues:	
License and permits	1,301
Clerk's supplemental compensation	21,000
Court cost, fees, and charges	308,748
Fees for recording legal documents	194,657
Fees for certified copies of documents	99,312
Total program revenues	<u>625,018</u>
Net Program Expenses	(225,691)
General revenues - Interest earned	<u>1,049</u>
Change in Net Position	(224,642)
NET POSITION - Beginning of year	<u>311,059</u>
NET POSITION - End of year	<u><u>\$86,417</u></u>

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana
GOVERNMENTAL FUNDS

Balance Sheet, June 30, 2014

	GENERAL FUND	OTHER GOVERNMENTAL FUND WITNESS FEE FUND	TOTAL
ASSETS			
Cash and cash equivalents	\$117,102	\$83,628	\$200,730
Investments	1,504		1,504
Receivables - fees, charges, and commissions	26,007		26,007
TOTAL ASSETS	<u>\$144,613</u>	<u>\$83,628</u>	<u>\$228,241</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$2,838		\$2,838
Payroll deducts payable	11		11
TOTAL LIABILITIES	2,849	NONE	2,849
Fund Equity - fund balances:			
Restricted - Other General Government		\$83,628	83,628
Unassigned	141,764		141,764
TOTAL FUND EQUITY - FUND BALANCES	141,764	83,628	225,392
TOTAL LIABILITIES AND FUND EQUITY	<u>\$144,613</u>	<u>\$83,628</u>	<u>\$228,241</u>

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana

Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Position

For the Year Ended June 30, 2014

Total Fund Balances at June 30, 2014 - Governmental Funds (Statement C)		<u>\$225,392</u>
Cost of capital assets at June 30, 2014	\$313,684	
Less: Accumulated depreciation as of June 30, 2014	<u>(287,794)</u>	<u>25,890</u>
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		<u>(164,865)</u>
Net Position at June 30, 2014 (Statement A)		<u><u>\$86,417</u></u>

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana
GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures,
and Changes in Fund Balances

For the Year Ended June 30, 2014

	GENERAL FUND	OTHER GOVERNMENTAL FUNDS WITNESS FEE FUND	TOTAL
REVENUES			
Licenses and permits - marriage	\$1,301		\$1,301
Intergovernmental revenues - state grants - Clerk's supplemental compensation	21,000		21,000
Fees, charges, and commissions for services:			
Court costs, fees, and charges	289,003	\$19,745	308,748
Fees for recording legal documents	194,657		194,657
Fees for certified copies of documents	99,312		99,312
Use of money and property - interest earnings	1,049		1,049
Total revenues	<u>606,322</u>	<u>19,745</u>	<u>626,067</u>
EXPENDITURES			
Current:			
General government - judicial:			
Personal services	696,797	7,337	704,134
Operating services	63,500		63,500
Materials and supplies	25,501		25,501
Travel and other charges	280		280
Capital outlay	11,919		11,919
Intergovernmental	9,653		9,653
Total expenditures	<u>807,650</u>	<u>7,337</u>	<u>814,987</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(201,328)	12,408	(188,920)
FUND BALANCES AT BEGINNING OF YEAR	<u>343,092</u>	<u>71,220</u>	<u>414,312</u>
FUND BALANCES AT END OF YEAR	<u>\$141,764</u>	<u>\$83,628</u>	<u>\$225,392</u>

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana

Reconciliation of Governmental Funds
Statement of Revenue, Expenditures, and Changes
in Fund Balances to the Statement of Activities

For the Year Ended June 30, 2014

Total net change in fund balances - governmental funds (Statement D)	(S188,920)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation	(116)
Payments of long-term debt, including contributions to OPEB obligation, are reported as expenditures in governmental funds. However, those amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities.	<u>(35,606)</u>
Change in Net Position of governmental activities (Statement B)	<u><u>(S224,642)</u></u>

The accompanying notes are an integral part of this statement.

Statement E

BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana
Statement of Fiduciary Net Assets - Agency Funds

June 30, 2014

	<u>ADVANCE DEPOSIT</u>	<u>REGISTRY OF COURT</u>	<u>CHILD SUPPORT</u>	<u>TOTAL</u>
ASSETS				
Cash and cash equivalents	\$534,654	\$764,485	\$881	\$1,300,020
Investments	<u>8,549</u>	<u>2,116</u>	<u>—</u>	<u>10,665</u>
TOTAL ASSETS	<u>\$543,203</u>	<u>\$766,601</u>	<u>\$881</u>	<u>\$1,310,685</u>
LIABILITIES				
Unsettled deposits held for others	<u>\$543,203</u>	<u>\$766,601</u>	<u>\$881</u>	<u>\$1,310,685</u>

BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana

Notes to the Financial Statements
As of and For the Year Ended June 30, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the clerk of court serves as the ex-officio notary public, the recorder of conveyances, mortgages and other acts, and shall have other duties and powers provided by law. The clerk of court is elected for a term of four years.

The accompanying financial statements of the Bienville Parish Clerk of Court have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, issued in June 1999.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Bienville Parish Police Jury is the financial reporting entity for Bienville Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Bienville Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.

BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the parish courthouse in which the clerk of court's office is located and provides partial funding for equipment, furniture and supplies of the clerk of court's office, the clerk of court was determined to be a component unit of the Bienville Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the clerk of court and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the Bienville Parish financial reporting entity.

B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS

The clerk of court's basic financial statements include both government-wide (reporting the clerk of court as a whole) and fund financial statements (reporting the clerk's major fund). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the clerk are classified as governmental.

The Statement of Net Position (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the clerk, except for fiduciary funds. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

In the Statement of Net Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net Position are reported in three parts; invested in capital assets, net of any related debt; restricted net position; and unrestricted net position. The clerk first uses restricted resources to finance qualifying activities.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues - Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the clerk's taxpayers or citizenry. Program revenues reduce the cost of the function to be financed from the clerk's general revenues.

BIENVILLE PARISH CLERK OF COURT

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

Allocation of Indirect Expenses - The clerk reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function. Depreciation on buildings is assigned to the "general administration" function due to the fact that buildings serve multiple purposes. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

The financial transactions of the clerk are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Fund financial statements report detailed information about the clerk. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The clerk of court's current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the clerk are described as follows:

Governmental Fund Type

General Fund - The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the clerk of court and is used to account for the operations of the clerk's office. The various fees and charges due to the clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

Special Revenue Funds - The Court Reporter and Witness Fee Funds are used by the clerk's office to account for the proceeds of specific revenue sources which are restricted to expenditures for specified purposes.

BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

Fiduciary Fund Type - Agency Funds

The Advance Deposit, Registry of Court, Child Support and Judicial Expense agency funds are used to account for assets held as an agent for others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

1. Accrual:

Both governmental and business type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Governmental funds and the fiduciary type agency funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The clerk considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

Revenues

Intergovernmental revenue, recordings, cancellations, court attendance, criminal costs, and other fees, charges, and commissions for services are recorded in the year in which they are earned.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recognized when received by the clerk of court.

Based on the above criteria, intergovernmental revenue, recordings, cancellations, court attendance, criminal costs, and other fees, charges, and commissions for services are treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. CASH AND CASH EQUIVALENTS

Under state law, the clerk of court may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2014, the clerk of court has cash and cash equivalents (book balances) totaling \$1,500,750.

Demand deposits	\$284,786
Time deposits	<u>1,215,964</u>
Total	<u><u>\$1,500,750</u></u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times be secured as follows:

Bank Balances	<u><u>\$1,536,281</u></u>
Federal deposit insurance	\$1,494,232
Pledged securities (uncollateralized)	<u>143,679</u>
Total	<u><u>\$1,637,911</u></u>

BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the clerk, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the clerk of court that the fiscal agent has failed to pay deposited funds upon demand.

F. INVESTMENTS

Investments held at June 30, 2014 consist of \$12,169, in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GASB Codification Section 150.126, the investment in LAMP at June 30, 2014 is not categorized in the three risk categories provided by GASB Codification Section 150.125 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA - R.S. 33:2955.

Effective August 1, 2001, LAMP's investment guidelines were amended to permit the investment in government-only money market funds. In its 2001 Regular Session, the Louisiana Legislature (Senate Bill No. 512, Act 701) enacted LSA - R.S. 33:2955(A)(1)(h) which allows all municipalities, parishes, clerks, and any other political subdivisions of the State to invest in "investment grade (A-1/P-1) commercial paper of domestic United States corporations." Effective October 1, 2001, LAMP's Investment Guidelines were amended to allow the limited investment in A-1 or A-1+ commercial paper.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

G. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The clerk maintains a threshold level of \$300 or more for capitalizing capital assets.

Capital assets are reported in the government-wide financial statements but not in the fund financial statements. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the clerk, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and building improvements	20 - 40 years
Furniture and fixtures	5 - 10 years
Vehicles	5 - 15 years
Equipment	5 - 20 years

H. ANNUAL AND SICK LEAVE

All employees of the clerk of court's office earn two weeks of non-cumulative vacation leave each year. Sick leave is granted on a case-by case basis, at the discretion of the clerk.

I. RISK MANAGEMENT

The clerk is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the clerk maintains commercial insurance policies covering his automobile, professional liability and surety bond coverage. In addition to the above policies, the clerk also maintains an errors and omissions claims paid policy with the Louisiana Clerks of Court Risk Management Agency. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2014.

J. TOTAL COLUMN ON THE BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present

BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

financial position in conformity with U.S. generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. CHANGES IN CAPITAL ASSETS

A summary of changes in office furnishings and equipment follows:

Balance, June 30, 2013	\$304,788
Additions	11,919
Deletions	<u>(3,023)</u>
Balance, June 30, 2014	313,684
Less accumulated depreciation	<u>(287,794)</u>
Net Capital Assets	<u>\$25,890</u>

3. PENSION PLAN

Substantially all employees of the Bienville Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (225) 293-1162.

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Bienville Parish Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 18.50 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Bienville Parish Clerk of Court are

BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Bienville Parish Clerk of Court's contributions to the System for the years ending June 30, 2014, 2013, and 2012, were \$87,418, \$76,497, and \$82,422, respectively, equal to the required contributions for each year.

5. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description. The Bienville Parish Clerk of Court's defined benefit postemployment healthcare plan ("the Retiree Healthcare Plan") provides medical, dental, vision and life insurance benefits to eligible retired employees and their beneficiaries. The Retiree Health Plan is affiliated with the Louisiana Clerks of Court Insurance Trust ("LCCIT"), an agent multiple-employer postemployment healthcare plan administered by the Louisiana Clerks of Court Association.

Funding Policy. The contribution requirements of plan members and the Clerk are established and may be amended by the LCCIT board of trustees. Retirees are required to pay 50% of the premium charged by the LCCA for retirees and 50% for their dependents. For the year ended June 30, 2014, the Bienville Parish Clerk contributed \$33,344 to the plan and the retirees contributed \$16,742.

Annual OPEB Cost and Net OPEB Obligation. For 2014, the Bienville Parish Clerk of Court's annual other postemployment benefit ("OPEB") cost (expense) is calculated based on the annual required contribution of the employer ("ARC"), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents the level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the clerk's annual OPEB costs for the year, the amount actually contributed to the plan, and changes in the clerk's net OPEB obligation to the retiree health plan.

Annual required contribution	\$71,216
Interest on net OPEB obligation	4,524
Adjustment to annual required contribution	(6,790)
Annual OPEB cost (expense)	<u>68,950</u>
Contributions made	(33,344)
Increase in net OPEB obligation	35,606
Net OPEB obligation at beginning of year	<u>129,259</u>
Net OPEB obligation at end of year	<u><u>\$164,865</u></u>

The clerk's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year ended June 30, 2014, was \$68,950, 48.4%, and \$164,865, respectively.

BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

Funded Status and Funding Progress. As of June 30, 2013, the actuarial accrued liability for benefits was \$769,571, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$456,268 and ratio of the unfunded actuarial accrued liability to the covered payroll was 168.67%.

The projection of future benefits for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2012 actuarial valuation, the unit credit cost method was used. Based on the Clerk's short-term investment portfolio, a discount rate of 3.5% was used. In addition, the actuarial assumptions included an annual healthcare cost trend rate of 9% initially, reduced by decrements to an ultimate rate of 5.5% after 15 years. The Clerk's unfunded actuarial liability is being amortized on a level dollar, open basis over 30 years.

6. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances deposits due others follows:

	Advance Deposit Fund	Registry of Court Fund	Child Support Fund	Total
Balance, July 1, 2013	\$490,776	\$732,582	\$881	\$1,224,239
Additions	275,366	63,721	19,734	358,821
Deletions	(222,939)	(29,702)	(19,734)	(272,375)
Balance June 30, 2014	<u>\$543,203</u>	<u>\$766,601</u>	<u>\$881</u>	<u>\$1,310,685</u>

BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

7. LITIGATION AND CLAIMS

The Bienville Parish Clerk of Court is not involved in any litigation at June 30, 2014, nor is he aware of any unasserted claims.

REQUIRED SUPPLEMENTARY INFORMATION

PART II

BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2014

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
License and permits	\$24,000	\$12,300	\$1,301	(\$10,999)
Intergovernmental revenues-state grants- Clerk's supplemental compensation	21,000	21,000	21,000	
Fees, charges, and commissions for services:				
Court costs, fees, and charges	363,250	289,050	289,003	(47)
Fees for recording legal documents	200,000	186,000	194,657	8,657
Fees for certified copies of documents	140,000	100,000	99,312	(688)
Miscellaneous	100			
Use of money and property - interest earnings	1,500	1,000	1,049	49
Total revenues	<u>749,850</u>	<u>609,350</u>	<u>606,322</u>	<u>(3,028)</u>
EXPENDITURES				
Current:				
General government - judicial				
Personal services and related benefits	674,486	682,428	696,797	(14,369)
Operating services	54,900	61,550	63,500	(1,950)
Materials and supplies	12,900	15,900	25,501	(9,601)
Travel and other charges	15,692	14,642	280	14,362
Capital outlay	3,000	15,000	11,919	3,081
Intergovernmental	18,300	10,250	9,653	597
Total expenditures	<u>779,278</u>	<u>799,770</u>	<u>807,650</u>	<u>(7,880)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(29,428)	(190,420)	(201,328)	(10,908)
FUND BALANCE AT BEGINNING OF YEAR	<u>341,500</u>	<u>352,000</u>	<u>343,092</u>	<u>(8,908)</u>
FUND BALANCE AT END OF YEAR	<u>\$312,072</u>	<u>\$161,580</u>	<u>\$141,764</u>	<u>(\$19,816)</u>

See accompanying note to budgetary comparison schedule.

BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana

NOTE TO BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2014

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. A public hearing is held at the Bienville Parish Clerk's office during the month of June for comments from taxpayers. The budget is then legally adopted by the clerk and amended during the year, as necessary. The budget is established and controlled by the clerk at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying budgetary comparison schedule include the original adopted budget amounts and all subsequent amendments.

**Bienville Parish Clerk of Court
 Retiree Healthcare Plan
 June 30, 2014**

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
June 30, 2009	\$0	\$658,434	\$658,434	0.00%	\$532,380	123.68%
June 30, 2012	\$0	\$769,571	\$769,571	0.00%	\$443,016	173.71%

Note:

Generally accepted governmental accounting principles (GASB Codification Po50.131-132) require that the schedule present information from the last three actuarial valuations. Because the requirements of GASB 45 were implemented starting with the year ended June 30, 2010, only two years are available. Additional information will be added after the next valuations. Subsequent to that, information will be presented for the latest three valuations.

OTHER SUPPLEMENTARY INFORMATION

PART III

BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 2014

FIDUCIARY FUND TYPE - AGENCY FUNDS

ADVANCE DEPOSIT FUND

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

REGISTRY OF COURT FUND

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts for funds which have been ordered by the court to be held until judgement has been rendered in court litigation. Withdrawals of the funds can be made only upon order of the court.

CHILD SUPPORT FUND

The Child Support Fund accounts for the collection and distribution of child support obligations and the assessment and remittance of a five per cent fee on the child support payments.

Schedule 3

BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Unsettled
Balances Due to Taxing Bodies and Others
For the Year Ended June 30, 2014

	ADVANCE DEPOSIT FUND	REGISTRY OF COURT FUND	CHILD SUPPORT FUND	TOTAL
UNSETTLED DEPOSITS AT BEGINNING OF YEAR	<u>\$490,776</u>	<u>\$732,582</u>	<u>\$881</u>	<u>\$1,224,239</u>
ADDITIONS				
Deposits - suits and successions	275,327	63,537		338,864
Interest earned on investments	39	184		223
Other additions			19,734	19,734
Total additions	<u>275,366</u>	<u>63,721</u>	<u>19,734</u>	<u>358,821</u>
Total	<u>766,142</u>	<u>796,303</u>	<u>20,615</u>	<u>1,583,060</u>
REDUCTIONS				
Clerk's costs to General Fund	123,221		15,935	139,156
Deposits settled to:				
Sheriff's fees	10,742		3,799	14,541
Other reductions	<u>88,976</u>	<u>29,702</u>		<u>118,678</u>
Total reductions	<u>222,939</u>	<u>29,702</u>	<u>19,734</u>	<u>272,375</u>
UNSETTLED DEPOSITS AT END OF YEAR	<u><u>\$543,203</u></u>	<u><u>\$766,601</u></u>	<u><u>\$881</u></u>	<u><u>\$1,310,685</u></u>

**REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS
PART IV**

**Independent Auditor's Report Required
by *Government Auditing Standards***

The following independent auditor's report on compliance and internal control over financial reporting is presented in compliance with the requirements of *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**Independent Auditor's Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed
in Accordance *Government Auditing Standards***

BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Bienville Parish Clerk of Court, a component unit of the Bienville Parish Police Jury, as of and for the year ended June 30, 2014 and the related notes to the financial statements, which collectively comprise the Bienville Parish Clerk of Court's basic financial statements, and have issued my report thereon dated December 29, 2014.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered Bienville Parish Clerk of Court's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Bienville Parish Clerk of Court's internal control. Accordingly, I do not express an opinion on the effectiveness of the Bienville Parish Clerk of Court's internal control.

A *deficiency in internal control* exist when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

BIENVILLE PARISH CLERK OF COURT

Arcadia, Louisiana

Independent Auditor's Report on Compliance

And Internal Control Over Financial Reporting, etc.

June 30, 2014

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bienville Parish Clerk of Court's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and is included as finding 14-01 in the accompanying schedule of findings and questioned costs.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Bienville Parish Clerk of Court's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Bienville Parish Clerk of Court's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



West Monroe, Louisiana

December 29, 2014

BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana

Schedule of Findings & Questioned Costs
For the Year Ended June 30, 2014

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Bienville Parish Clerk of Court.
2. One instance of noncompliance material to the financial statements of the Bienville Parish Clerk of Court was disclosed during the audit.
3. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

Finding 14-01 Need to Comply with Louisiana Local Government Budget Act

Finding: The clerk's office did not comply with the Local Government Budget Act. LSA-R.S. 39:1307 requires, among other things, that the political subdivisions with proposed expenditures greater than five hundred thousand dollars shall afford the public an opportunity to participate in the budgetary process and that a notice be published at least 10 days prior to the date of the public hearing. The clerk published the notice of the public hearing, but only allowed 8 days between the publication and the public hearing.

Recommendation: I recommend that the clerk comply with all the requirements of the Louisiana Local Government Budget Act.

BIENVILLE PARISH CLERK OF COURT
Arcadia, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2014

There were no findings reported in the audit report for the year ended June 30, 2013.

JAMES W. "JIM" MARTIN

— Clerk of Court —
BIENVILLE PARISH

100 Courthouse Drive, Suite 1100
Arcadia, LA 71001

Phone (318) 263-2123
FAX (318) 263-7426

jimmartin@bienvilleparish.org

December 29, 2014

Louisiana Legislative Auditor

RE: Budget Advertisement

Sir:

In response to notice from my auditor, Mary Jo Finley that I failed to advertise in the parish journal earlier than the 10 days that are required by the Budget Act, I would like to enter the following response.

Due to circumstances beyond my control I failed to submit the notice to the parish journal in time to meet their publishing deadline allowing 10 full days notice of the Budget Hearing held for my office.

In the future, I will make sure that the deadline is met by publishing the notice earlier in the month, making sure that I am able to meet all deadlines provided by the Budget Act, as well as publishing deadlines of the paper.

Thank you for your consideration in this matter. Should you have any questions or require additional clarification, please let me know.

Sincerely,



James W. Martin
Clerk of Court